



Companies and Intellectual
Property Commission

a member of **the dtic** group

CIPCs iXBRL Based Electronic Filing Platform for Annual Financial Statements (AFSs)

**Instruction Manual for Entity Users (Customers)
(V1.4)**

Definitions

AFS	Annual Financial Statements
AR	Annual Returns
FAS	Financial Accountability Supplement
PIS	Public Interest Score
Customer	Registered user of the online e-service portal (including the iXBRL portal) of the CIPC. Customers can also be “intermediaries” who represent clients with the permission of clients
iXBRL	Inline extensible Business Reporting Language. This is the digital technology standard used by the CIPC for AFS submissions. iXBRL files are both human-readable and machine-readable
SIC Code	Indicator of the industry the client entity operates in

Document Revisions

Author	Version	Release Date	Comments
Manish Supade	V0.1	15 February 2018	First release of user manual for iXBRL Pilot users.
Hennie Viljoen	V0.2	15 February 2018	Added revision table and “Introduction” paragraph
Hennie Viljoen	V0.3	19 February 2018	Cosmetic changes
Hennie Viljoen	V1.0	27 June 2018	Changes to introduction paragraph and adding of paragraph at the end to upload AFS from the AR process after capturing AR details
Ashish Singhvi	V1.1	2 July 2018	Replaced some screenshot that used to blur with better quality screenshots
Hennie Viljoen	V1.2	20 July 2018	Replaced “Customer Super User” with “CUSTOMER” Cosmetic changes Added definitions table
Hennie Viljoen	V1.3	3 September 2018	Minor changes to the navigation path to upload AFSs
Hennie Viljoen	V1.4	28 June 2022	Changes to reflect implementation of the new eServices portal of the CIPC from where the iXBRL portal is called. It was necessary to update the guidelines because of the different features as well as “look-and-feel” of the new eServices portal of the CIPC which is

			<p>totally different from the previous version of eServices.</p> <p>After direction from eServices to the iXBRL portal, the steps remain the same as previously.</p>
--	--	--	--

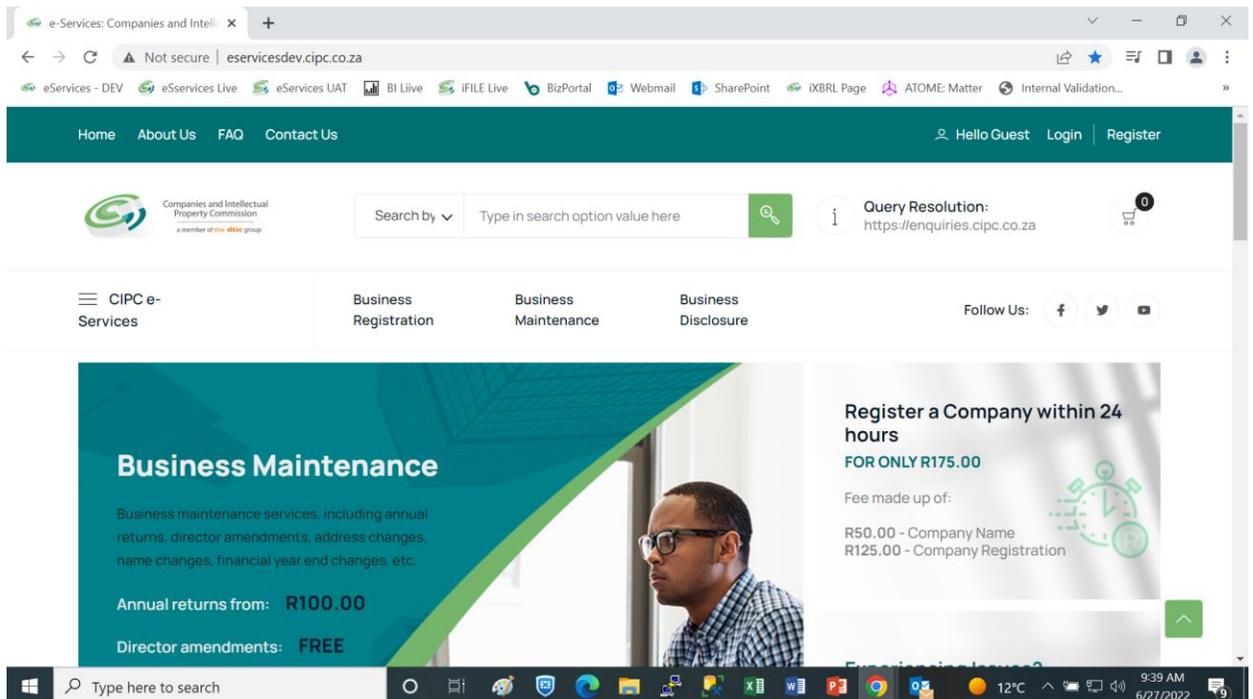
Introduction

This manual explains how to use the CIPCs iXBRL eServices Portal for uploading of AFSs as part of the AR process and also on a stand-alone basis.

Accessing the CIPC iXBRL Portal via eServices

Customers should first ensure they are registered users on the CIPCs **eServices portal**. The eServices portal provides access to all online business processes of the CIPC including filing AFSs via iXBRL.

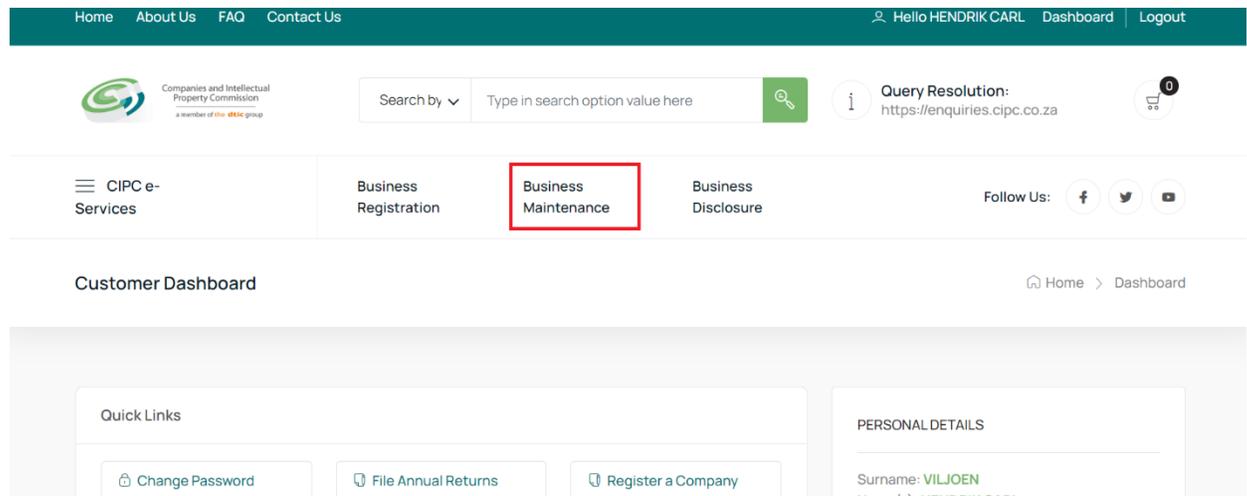
Go to eservices.cipc.co.za and either select “Register” or “login” as at the top right menu of the portal as indicated below:



The screenshot shows the eServices portal interface. At the top, there is a navigation bar with links for Home, About Us, FAQ, and Contact Us. On the right side of the navigation bar, there are links for Hello Guest, Login, and Register. Below the navigation bar is a search bar with a dropdown menu for search options and a search button. To the right of the search bar is a query resolution link and a shopping cart icon. Below the search bar is a main menu with categories: CIPC e-Services, Business Registration, Business Maintenance, and Business Disclosure. There are also social media icons for Facebook, Twitter, and YouTube. The main content area features a large banner for Business Maintenance, which includes a description of services, annual returns from R100.00, and director amendments for free. To the right of the banner is a promotional offer to register a company within 24 hours for only R175.00, with a breakdown of fees: R50.00 for Company Name and R125.00 for Company Registration.

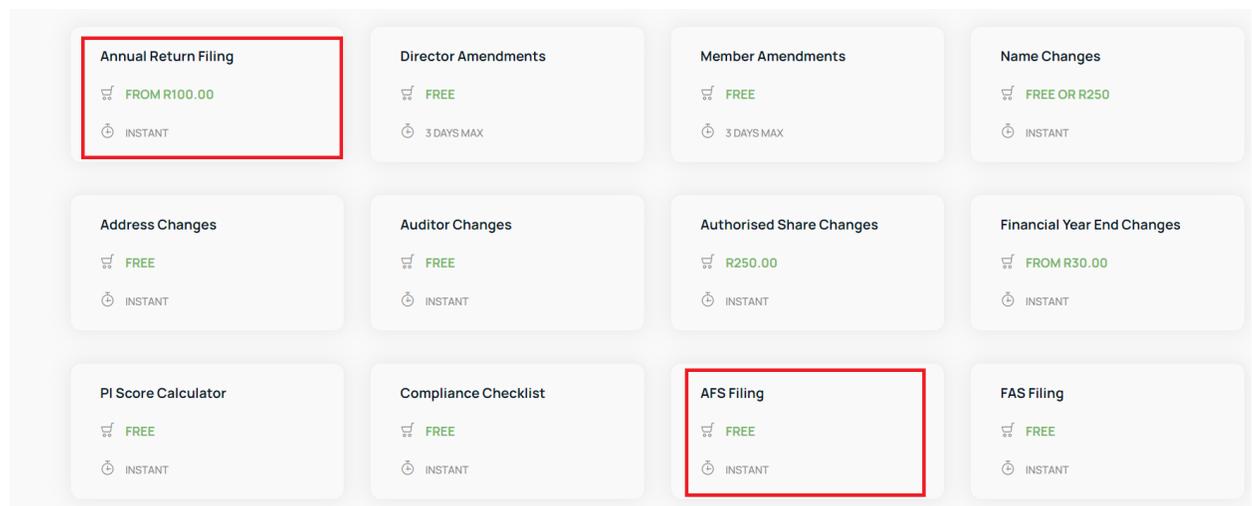
Please note that customers previously registered on the older version of the CIPCs eServices portal, will NOT be able to use their previous customer codes to login. The new eServices portal registers users either on **ID Number** (For SA citizens) or **Passport Number** (for customers who don't have SA ID numbers).

To upload AFSs, select “Business Maintenance” as indicated below:



The screenshot shows the CIPC eServices portal interface. At the top, there is a navigation bar with links for Home, About Us, FAQ, and Contact Us. The user is logged in as HENDRIK CARL. Below the navigation bar, there is a search bar and a 'Query Resolution' link. The main navigation menu includes 'CIPC e-Services', 'Business Registration', 'Business Maintenance' (highlighted with a red box), and 'Business Disclosure'. The 'Customer Dashboard' section is visible, showing quick links for 'Change Password', 'File Annual Returns', and 'Register a Company'. Personal details for the user are also displayed, including the surname VILJOEN and name HENDRIK CARL.

Thereafter select either “Annual Return” or “AFS Filing” as indicated below:



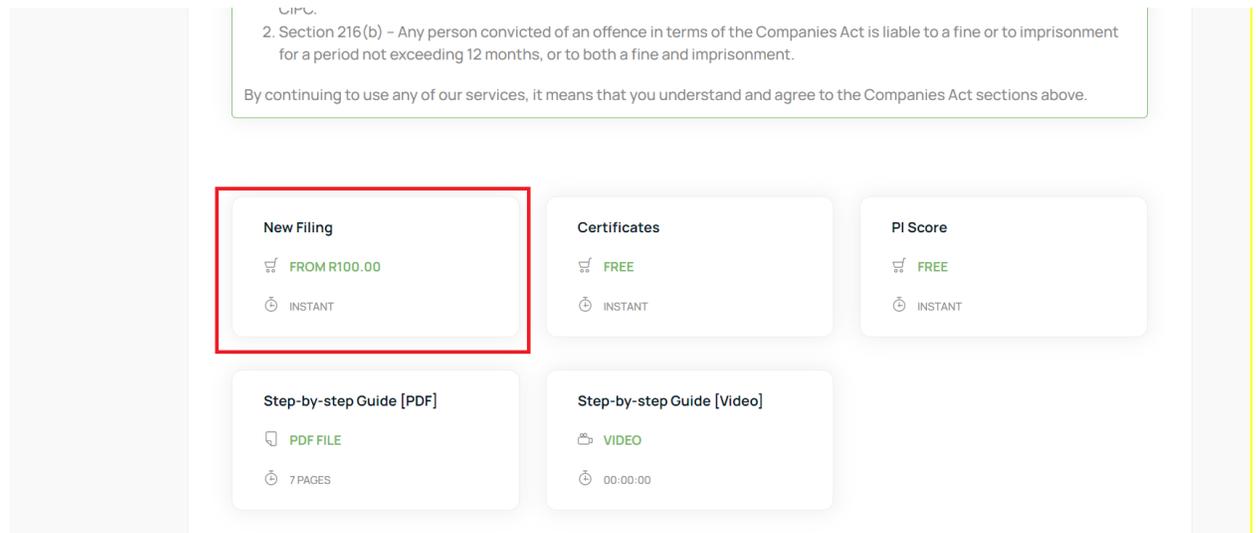
The screenshot shows a grid of service selection options. The 'Annual Return Filing' option is highlighted with a red box, showing a cost of 'FROM R100.00' and 'INSTANT' processing time. The 'AFS Filing' option is also highlighted with a red box, showing a cost of 'FREE' and 'INSTANT' processing time. Other options include Director Amendments (FREE, 3 DAYS MAX), Member Amendments (FREE, 3 DAYS MAX), Name Changes (FREE OR R250, INSTANT), Address Changes (FREE, INSTANT), Auditor Changes (FREE, INSTANT), Authorised Share Changes (R250.00, INSTANT), Financial Year End Changes (FROM R30.00, INSTANT), PI Score Calculator (FREE, INSTANT), Compliance Checklist (FREE, INSTANT), and FAS Filing (FREE, INSTANT).

When the “Annual Return” process is selected, ***filing of the AFSs will be included in the process.*** The Annual Return process should be followed once every year and includes payment of a fee.

The “Business Maintenance” section of the eServices portal also includes filing AFSs on a stand-alone basis by selecting the “AFS Filing” process. The purpose of making filing of AFSs available also on a stand-alone basis, is because it may happen after a customer completed the Annual Return process for a specific entity once a year, that a new version of the AFSs needs to be re-filed. This may be the case either because the customer wishes to correct something in the original filing, or because the CIPC notified the customer that something was missing or incorrect in the original filing. Using the stand-alone filing process for AFSs therefore enables a customer to file multiple versions of the same set of AFSs for the same financial year.

Annual Return Filing

Please select “New Filing” as indicated below:



CIPC.
2. Section 216(b) - Any person convicted of an offence in terms of the Companies Act is liable to a fine or to imprisonment for a period not exceeding 12 months, or to both a fine and imprisonment.

By continuing to use any of our services, it means that you understand and agree to the Companies Act sections above.

New Filing FROM R100.00 INSTANT	Certificates FREE INSTANT	PI Score FREE INSTANT
Step-by-step Guide [PDF] PDF FILE 7 PAGES	Step-by-step Guide [Video] VIDEO 00:00:00	

Select one of the listed enterprises against the ID or passport number of the customer, or alternatively type an enterprise number as in the example below:

OPTION 2: Enterprise Number

Type in Enterprise Number

You are about to file annual returns for an enterprise named **MOMENTUM METROPOLITAN FOUNDATION**, which is registered with enterprise number **2009/004751/08**. Use the continue button below to confirm that this is the enterprise you would like to file annual returns for.

CONTINUE

will be displayed on the list.

Option 2: Use this option if you are not the active director/member or company secretary of the enterprise, but are duly authorised to file the annual return.

Selecting an entity from the list, or typing in an enterprise number, confirms that you are duly authorised to file annual returns for the entity.

By clicking “Continue”, the portal will proceed to a page where the Public Interest Score (PIS) is to be calculated. The PIS is a legal tool that determines some of the criteria of whether an entity is required by law to file a set of AFSs or alternatively a FAS (Financial Accountability Supplement).

PUBLIC INTEREST (PI) SCORE

Before filing an Annual Return, a PI Score must be calculated. The value determines whether the entity needs to file a Financial Accountability Supplement or Annual Financial Statements.

Current PI Score: 13

CALCULATE PI SCORE

FINANCIAL STATEMENTS +

DIRECTORS / MEMBERS +

ENTERPRISE DETAILS

Enterprise Number: **M2009004751**
Enterprise Name: **MOMENTUM METROPOLITAN FOUNDATION**
Enterprise Name: **NON PROFIT COMPANY**

GUIDANCE

Click on the + sign next to each field to populate or confirm displayed details. Once finalised, the red X will change to a green tick.

By clicking “Calculate PI Score”, a number of fields need to be completed whereupon the PIS will be calculated:

PUBLIC INTEREST (PI) SCORE
—

Before filing an Annual Return, a PI Score must be calculated. The value determines whether the entity needs to file a Financial Accountability Supplement or Annual Financial Statements.

Current PI Score: 372

CALCULATE PI SCORE

FINANCIAL STATEMENTS
+

DIRECTORS / MEMBERS
+

CO AND CC ADDRESS CHANGES
+

ENTERPRISE DETAILS

Enterprise Number: **M2009004751**
 Enterprise Name: **MOMENTUM METROPOLITAN FOUNDATION**
 Enterprise Name: **NON PROFIT COMPANY**

GUIDANCE

Click on the + sign next to each field to populate or confirm displayed details. Once finalised, the red X will change to a green tick.

Thereafter the customer should select “Financial Statements” to address one or more questions that will determine whether AFSs or FASs should be submitted:

Does this entity hold any assets in a fiduciary capacity for persons not related to the company, and the aggregate value of such assets held at any time during the financial year exceeds R5 million?

Does this entity compiles its Annual Financial Statements internally, for example, by its financial director or one of the owners), and has a Public Interest Score (PIS) of 100 or more?

Does this entity have its Annual Financial Statements compiled by an independent party and has a Public Interest Score (PIS) of 350 or more?

Was the company incorporated directly or indirectly by the state, an organ of state, a state-owned company, an international entity, a foreign state entity or a foreign company?

Was the company was incorporated primarily to perform a statutory or regulatory function in terms of any legislation, or to carry out a public function at the direct or indirect initiation or direction of an organ of the state, a state-owned company, an international entity, or a foreign state entity, or for a purpose ancillary to any such function?

Yes No

Yes No

Yes No

Yes No

Yes No

CONTINUE

GUIDANCE

Click on the + sign next to each field to populate or confirm displayed details. Once finalised, the red X will change to a green tick.

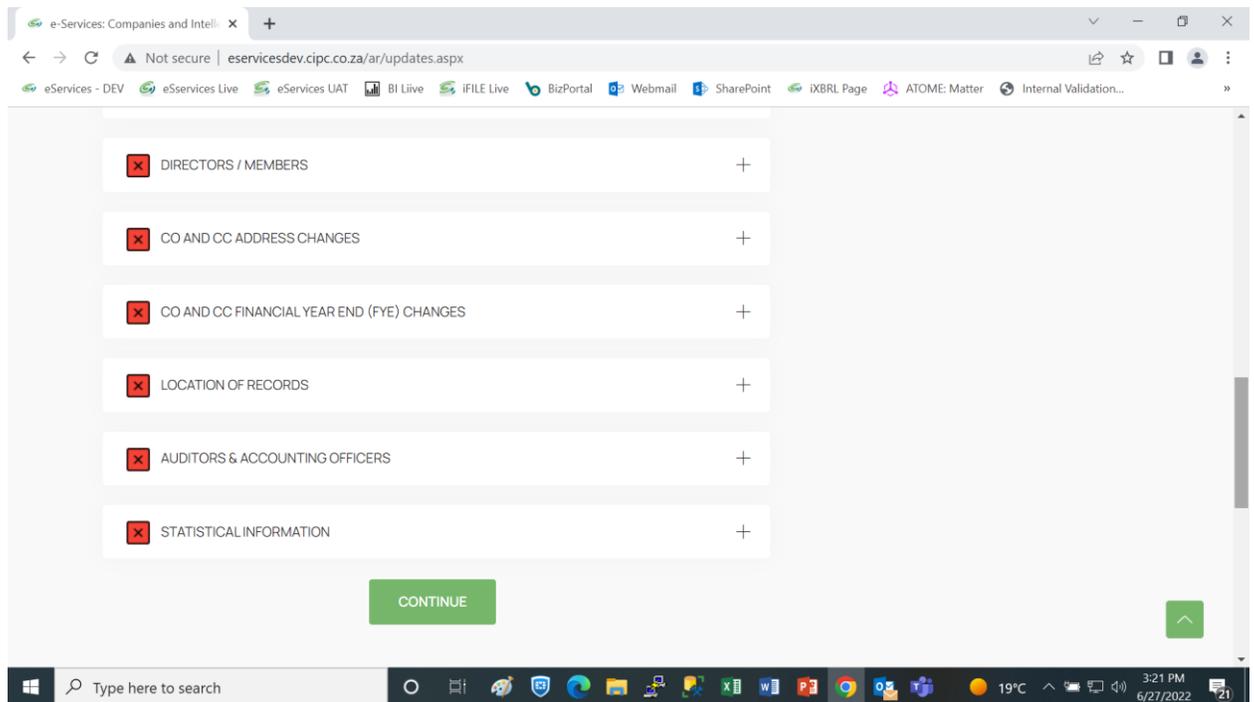
^

Every question only requires a “Yes” or “No” answer’ Depending on the answers, the portal will allow the user to submit either an AFS or FAS. When only the “Submit AFS” button is displayed, it means the customer is required to file AFSs via iXBRL and does not have the option to file the simplified FASs:

Was the company incorporated directly or indirectly by the state, an organ of state, a state-owned company, an international entity, a foreign state entity or a foreign company?	<input type="radio"/>	<input checked="" type="radio"/>	Yes	No
Was the company was incorporated primarily to perform a statutory or regulatory function in terms of any legislation, or to carry out a public function at the direct or indirect initiation or direction of an organ of the state, a state-owned company, an international entity, or a foreign state entity, or for a purpose ancillary to any such function?	<input type="radio"/>	<input checked="" type="radio"/>	Yes	No
<div style="display: flex; justify-content: center; gap: 10px;">SUBMIT FASSUBMIT AFSBACK</div>				
<div style="border: 1px solid #ccc; padding: 5px; margin-top: 10px;">✘ DIRECTORS / MEMBERS +</div>				
<div style="border: 1px solid #ccc; padding: 5px; margin-top: 10px;">✘ CO AND CC ADDRESS CHANGES +</div>				

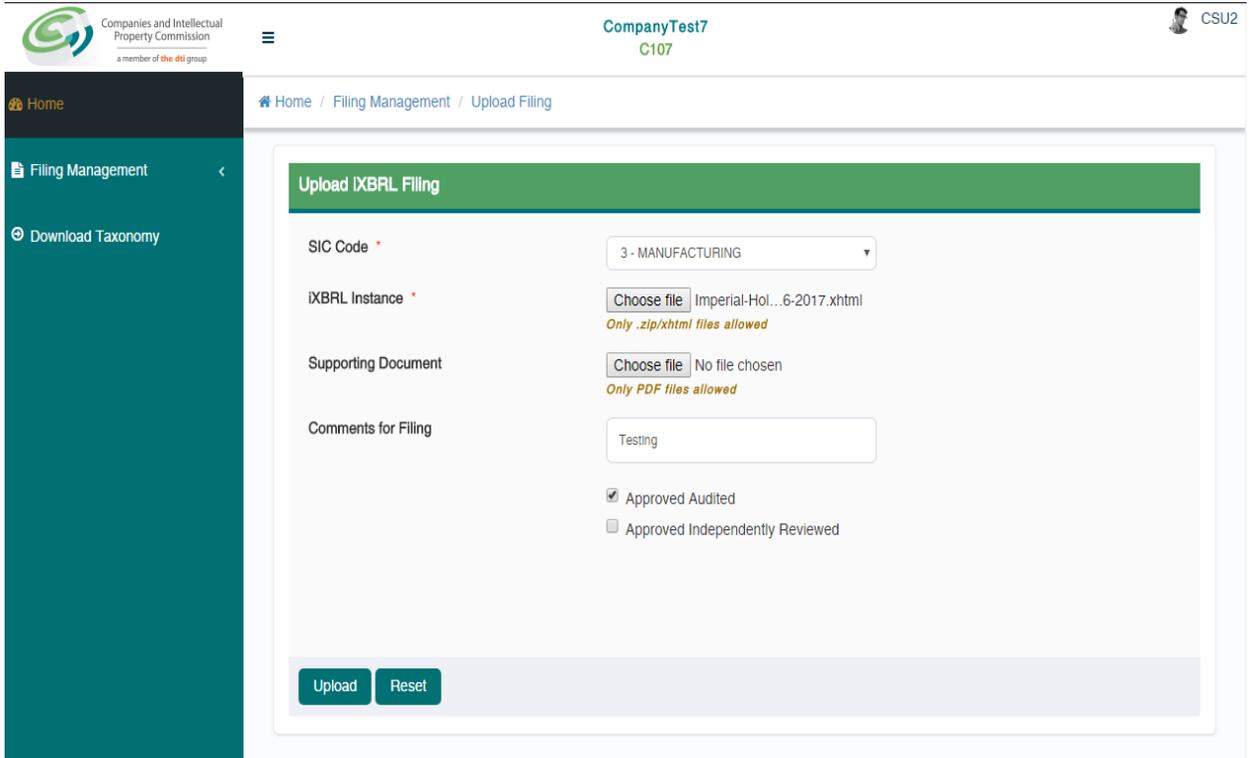
Whenever “Submit AFS” is selected, the customer will be re-directed to another page where the actual iXBRL file is to be uploaded as explained in the next session.

Note: After uploading the AFSs via iXBRL or by filing the FAS, the customer has the option to make other changes (if necessary) e.g. change in directors. However the rest of the potential changes are optional and not required to be performed as part of the AR process. These are listed below:



Upload iXBRL filing

When the “Submit AFS” button has been clicked under the “Financial Statements” section of the AR process, the CUSTOMER can upload the iXBRL filing on the portal through the ‘Upload iXBRL Filing’ page. In order to upload iXBRL filing, the CUSTOMER can click on ‘Filing Management - Upload iXBRL Filing’ menu option.



The screenshot shows the 'Upload iXBRL Filing' form. The header includes the logo and name of the Companies and Intellectual Property Commission, the company name 'CompanyTest7 C107', and the user 'CSU2'. The breadcrumb trail is 'Home / Filing Management / Upload Filing'. The form fields are: SIC Code (3 - MANUFACTURING), iXBRL Instance (Imperial-Hol...6-2017.xhtml), Supporting Document (No file chosen), and Comments for Filing (Testing). There are also checkboxes for 'Approved Audited' and 'Approved Independently Reviewed'. At the bottom, there are 'Upload' and 'Reset' buttons.

Following details needs to be filled in by CUSTOMER:

- Select relevant SIC Code from the list available.
- Attach iXBRL Instance document to be uploaded.
- Attach supporting document (If any)
- Add comments to the filing (If any). Comments are mandatory in case the CU is re-filing for the same financial period.
- Select whether the iXBRL filing to be uploaded is “Approved and Audited” or “Approved and Independently Reviewed”

Once CUSTOMER uploads the filing successfully, it will be validated for any errors and will be redirected to “Validation Summary” page where CUSTOMER can check the validation status of the uploaded filing.

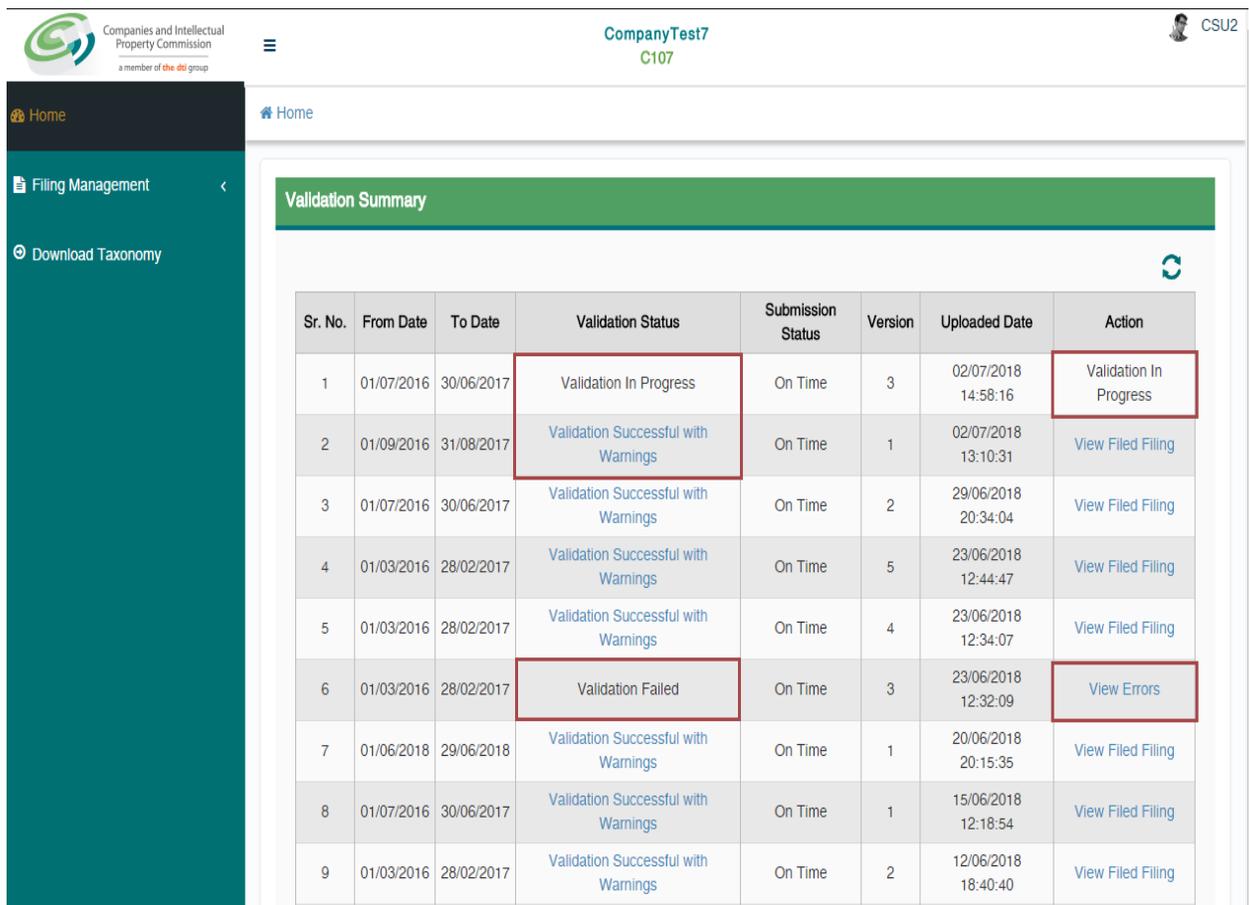
Following the status of the filing

Once the iXBRL instance file is successfully uploaded on the server, the CUSTOMER will be navigated to the ‘Validation Summary’ page, for further validations.

The CUSTOMER can check the validation status for that filing on this page. Following are the details of the validation status displayed:

- Validation In Progress - If the filing has been uploaded but is still been validated for errors;

- **Validation Successful** – If the uploaded filing is validated successfully without any errors;
- **Validation Successful with Warning Error** - If the uploaded filing is validated successfully but with Warning errors in it. When clicked on the validation status link user will be navigated to Error page displaying list of all the Warning errors available in the uploaded filing;
- **Validation Failed** - If the uploaded filing is validated but doesn't comply with the rules defined by CIPC then the status of that filing will be "Validation Failed". CUSTOMER can view the list of errors in that filing by clicking on "View Errors" link under "Action" column.



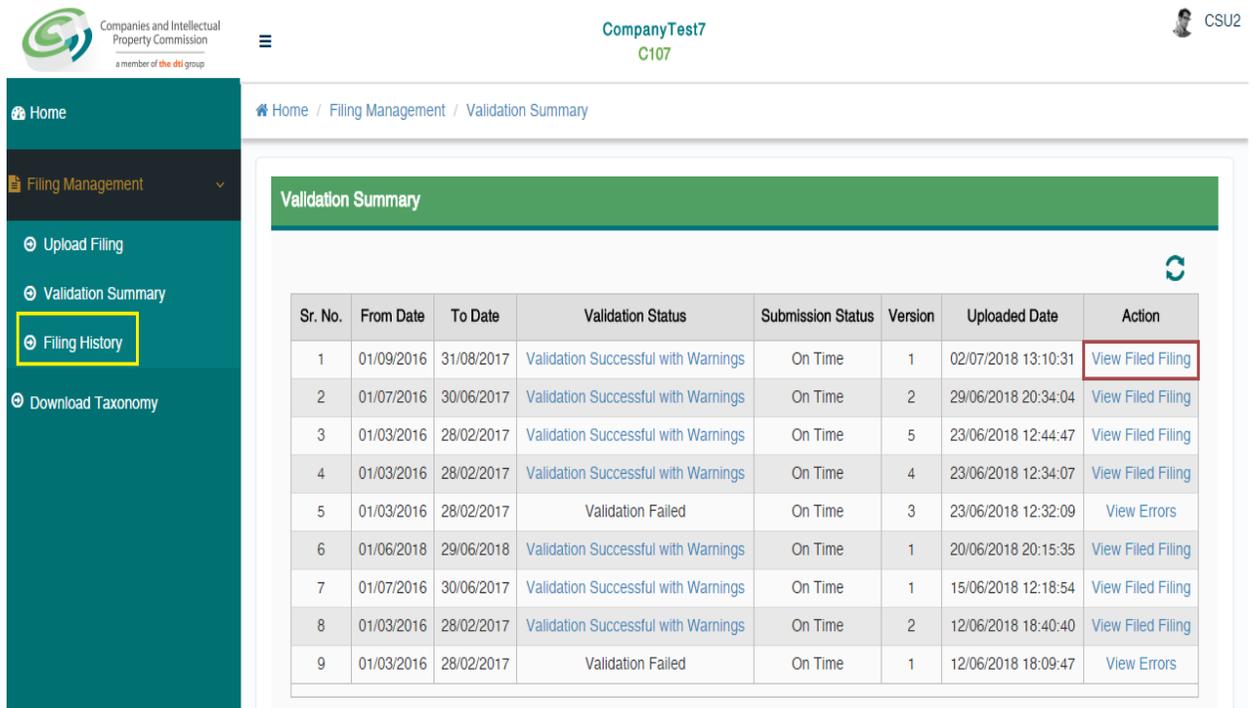
Sr. No.	From Date	To Date	Validation Status	Submission Status	Version	Uploaded Date	Action
1	01/07/2016	30/06/2017	Validation In Progress	On Time	3	02/07/2018 14:58:16	Validation In Progress
2	01/09/2016	31/08/2017	Validation Successful with Warnings	On Time	1	02/07/2018 13:10:31	View Filed Filing
3	01/07/2016	30/06/2017	Validation Successful with Warnings	On Time	2	29/06/2018 20:34:04	View Filed Filing
4	01/03/2016	28/02/2017	Validation Successful with Warnings	On Time	5	23/06/2018 12:44:47	View Filed Filing
5	01/03/2016	28/02/2017	Validation Successful with Warnings	On Time	4	23/06/2018 12:34:07	View Filed Filing
6	01/03/2016	28/02/2017	Validation Failed	On Time	3	23/06/2018 12:32:09	View Errors
7	01/06/2018	29/06/2018	Validation Successful with Warnings	On Time	1	20/06/2018 20:15:35	View Filed Filing
8	01/07/2016	30/06/2017	Validation Successful with Warnings	On Time	1	15/06/2018 12:18:54	View Filed Filing
9	01/03/2016	28/02/2017	Validation Successful with Warnings	On Time	2	12/06/2018 18:40:40	View Filed Filing

- Based on the validation result, the CUSTOMER can do either of the following:
- Navigate to 'Filing History' page if validation is successful or;
- Navigate to 'Validation Error' page in case the validation fails

View Filing History

The CUSTOMER can navigate to Filed Filing page to view the status of that filing by following one of the following steps:

- Click on the 'View Filed Filing' link on the Validation Summary page for that filing
- Use the 'Filing Management –Filing History' menu option



The screenshot shows the user interface of the Companies and Intellectual Property Commission. The user is logged in as 'CompanyTest7 C107'. The navigation menu on the left includes 'Home', 'Filing Management', 'Upload Filing', 'Validation Summary', 'Filing History' (highlighted with a yellow box), and 'Download Taxonomy'. The main content area displays a 'Validation Summary' table with 9 rows. The 'Action' column for the first row contains a link 'View Filed Filing' which is highlighted with a red box.

Sr. No.	From Date	To Date	Validation Status	Submission Status	Version	Uploaded Date	Action
1	01/09/2016	31/08/2017	Validation Successful with Warnings	On Time	1	02/07/2018 13:10:31	View Filed Filing
2	01/07/2016	30/06/2017	Validation Successful with Warnings	On Time	2	29/06/2018 20:34:04	View Filed Filing
3	01/03/2016	28/02/2017	Validation Successful with Warnings	On Time	5	23/06/2018 12:44:47	View Filed Filing
4	01/03/2016	28/02/2017	Validation Successful with Warnings	On Time	4	23/06/2018 12:34:07	View Filed Filing
5	01/03/2016	28/02/2017	Validation Failed	On Time	3	23/06/2018 12:32:09	View Errors
6	01/06/2018	29/06/2018	Validation Successful with Warnings	On Time	1	20/06/2018 20:15:35	View Filed Filing
7	01/07/2016	30/06/2017	Validation Successful with Warnings	On Time	1	15/06/2018 12:18:54	View Filed Filing
8	01/03/2016	28/02/2017	Validation Successful with Warnings	On Time	2	12/06/2018 18:40:40	View Filed Filing
9	01/03/2016	28/02/2017	Validation Failed	On Time	1	12/06/2018 18:09:47	View Errors

On following any of the two options listed above, the CUSTOMER will be able to view the 'Filing History' page.



Companies and Intellectual
 Property Commission
a member of the dtic group

CompanyTest7
 C107

 CSU2

Home
Filing Management
Download Taxonomy

Filing History

From Date

To Date

Filing Status

Submission Status

Search
Reset

Sr. No.	From Date	To Date	Submission Status	Version	Filing Status	Uploaded Date	Action
1	01/09/2016	31/08/2017	On Time	1	Filed	02/07/2018	View
2	01/07/2016	30/06/2017	On Time	2	Filed	29/06/2018	View
3	01/03/2016	28/02/2017	On Time	5	Filed	23/06/2018	View
4	01/03/2016	28/02/2017	On Time	4	Discarded	23/06/2018	View
5	01/06/2018	29/06/2018	On Time	1	Rejected	20/06/2018	View
6	01/07/2016	30/06/2017	On Time	1	Discarded	15/06/2018	View
7	01/03/2016	28/02/2017	On Time	2	Discarded	12/06/2018	View

Filings by page

Filings by page

7	01/03/2016	28/02/2017	On Time	2	Discarded	12/06/2018	View
---	------------	------------	---------	---	-----------	------------	----------------------

Filings by page

On the 'Filing

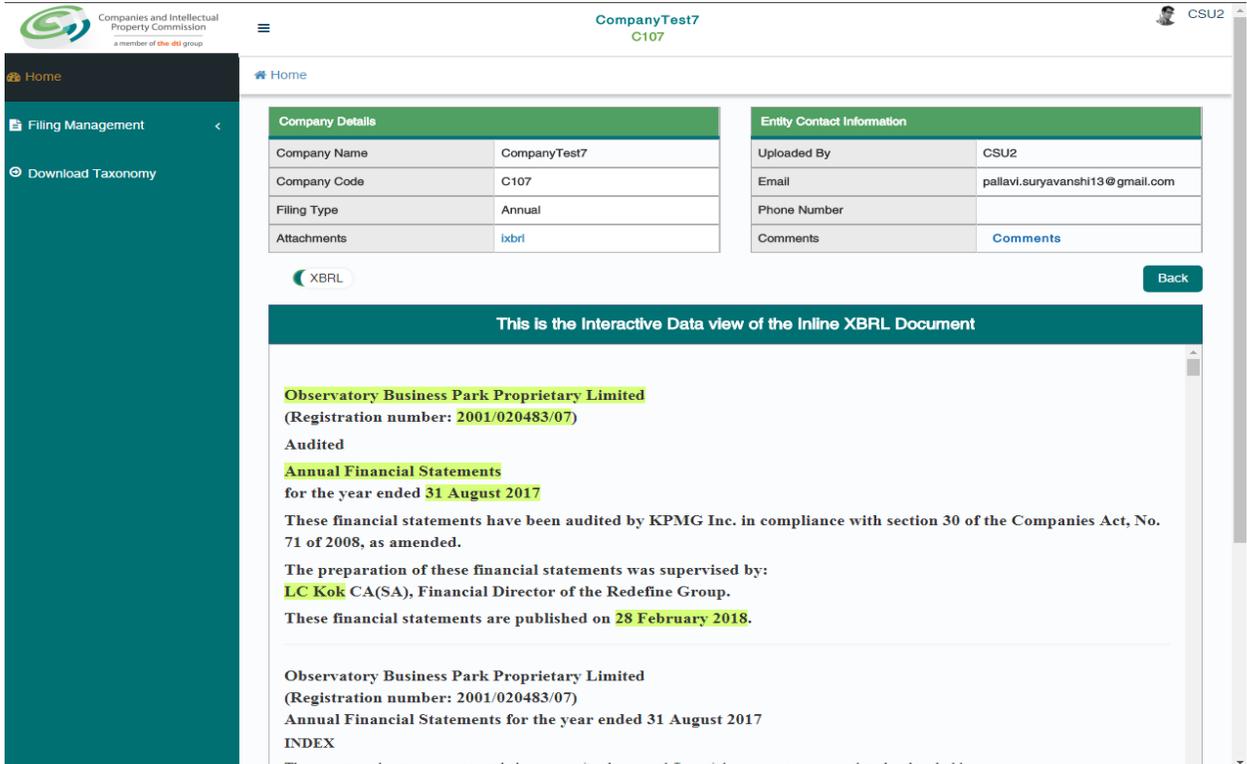
The CUSTOMER can view the 'Filing Status' & 'Submission Status' for any of the filing uploaded for their company. Here, the CUSTOMER can also filter records based on various filters.

Below is the logic for displaying Submission Status:

- If 'Difference between Financial Year End of AFS filing and Director's Approval date for that filing is less than 6 months' then status of filing will be 'On Time'
- If 'Difference between Financial Year End of AFS filing and Director's Approval date for that filing is more than 6 months' then status of filing will be 'Delayed'

The CUSTOMER can view the data in the uploaded instance document by clicking on 'View' link available under 'Action' column on 'Filing History' page.

On doing so, the CUSTOMER will be able to view all the details of the company, and the filing.



The screenshot displays the user interface for CompanyTest7 (C107). On the left is a navigation menu with options: Home, Filing Management, and Download Taxonomy. The main content area is divided into two tables: 'Company Details' and 'Entity Contact Information'. Below these is an 'XBRL' section with a 'Back' button. The XBRL data is presented in an interactive view for 'Observatory Business Park Proprietary Limited'.

Company Details		Entity Contact Information	
Company Name	CompanyTest7	Uploaded By	CSU2
Company Code	C107	Email	pallavi.suryavanshi13@gmail.com
Filing Type	Annual	Phone Number	
Attachments	ixbri	Comments	Comments

XBRL Back

This is the Interactive Data view of the Inline XBRL Document

Observatory Business Park Proprietary Limited
(Registration number: 2001/020483/07)

Audited
Annual Financial Statements
for the year ended **31 August 2017**

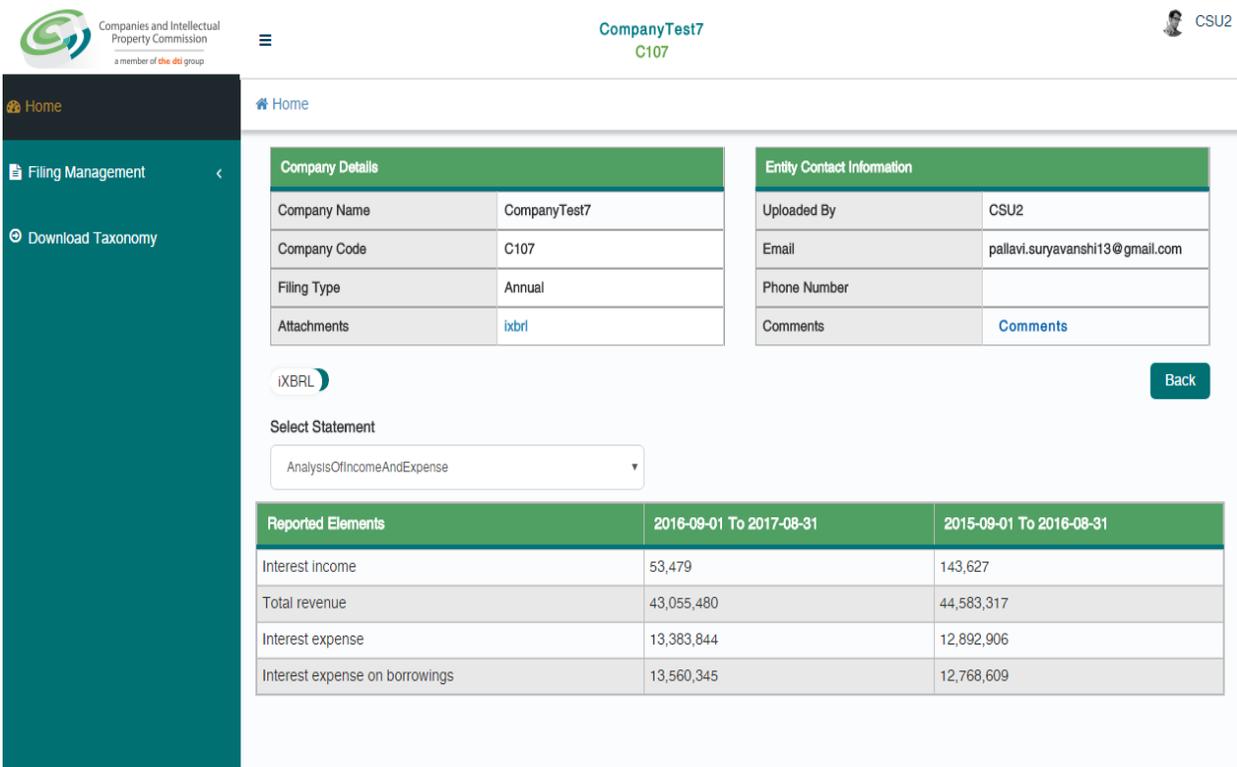
These financial statements have been audited by KPMG Inc. in compliance with section 30 of the Companies Act, No. 71 of 2008, as amended.

The preparation of these financial statements was supervised by:
LC Kok CA(SA), Financial Director of the Redefine Group.

These financial statements are published on **28 February 2018**.

Observatory Business Park Proprietary Limited
(Registration number: 2001/020483/07)
Annual Financial Statements for the year ended 31 August 2017
INDEX

The CUSTOMER can also view the submitted data in IXBRL format.



Companies and Intellectual Property Commission
a member of the **dtic** group

CompanyTest7
C107

CSU2

Home

Filing Management

Download Taxonomy

Company Details

Company Name	CompanyTest7
Company Code	C107
Filing Type	Annual
Attachments	ixbri

Entity Contact Information

Uploaded By	CSU2
Email	pallavi.suryavanshi13@gmail.com
Phone Number	
Comments	Comments

IXBRL

Select Statement

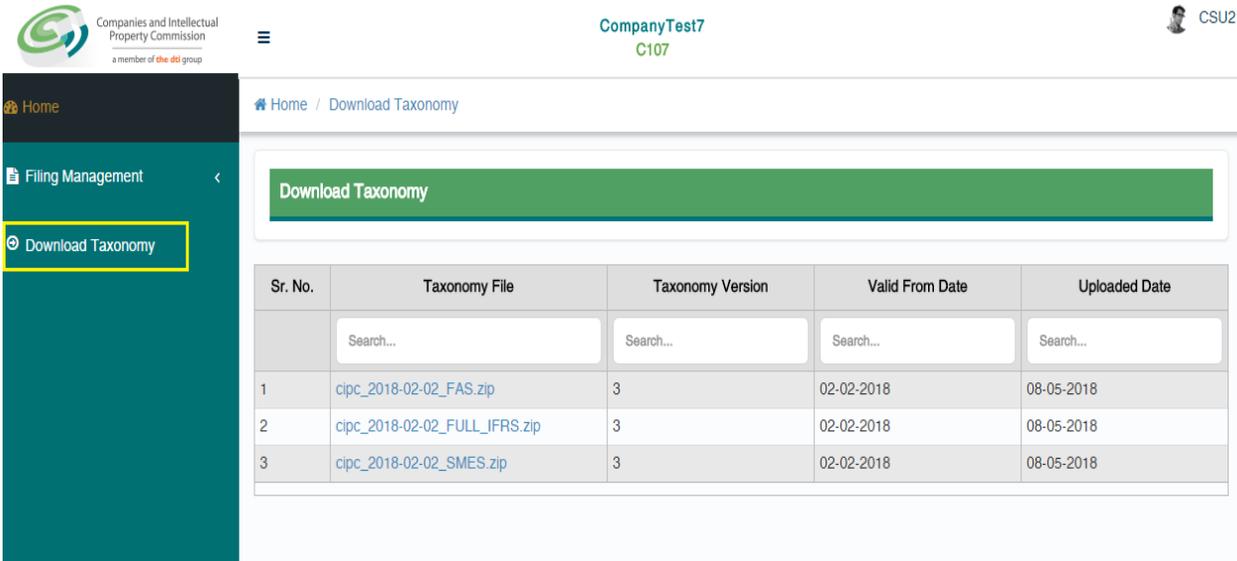
AnalysisOfIncomeAndExpense

Back

Reported Elements	2016-09-01 To 2017-08-31	2015-09-01 To 2016-08-31
Interest income	53,479	143,627
Total revenue	43,055,480	44,583,317
Interest expense	13,383,844	12,892,906
Interest expense on borrowings	13,560,345	12,768,609

Downloading the taxonomy template

In order to download the relevant taxonomy templates, the CUSTOMER can click on 'Download – Download Taxonomy' menu option.



Companies and Intellectual Property Commission
a member of the **dtic** group

CompanyTest7
C107

CSU2

Home / Download Taxonomy

Download Taxonomy

Sr. No.	Taxonomy File	Taxonomy Version	Valid From Date	Uploaded Date
	<input type="text" value="Search..."/>	<input type="text" value="Search..."/>	<input type="text" value="Search..."/>	<input type="text" value="Search..."/>
1	cipc_2018-02-02_FAS.zip	3	02-02-2018	08-05-2018
2	cipc_2018-02-02_FULL_IFRS.zip	3	02-02-2018	08-05-2018
3	cipc_2018-02-02_SMES.zip	3	02-02-2018	08-05-2018

Here, the CUSTOMER can download the taxonomy file by clicking on link given in 'Taxonomy file' column.

AFS Filing

By selecting "AFS filing" under "Business Maintenance", the steps for filing AFS via iXBRL are the same as explained above under "Annual Return Filing" except that the rest of the process (e.g. changes to directors and members) will not be available.